

FILED

IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF TENNESSEE  
AT CHATTANOOGA

APR 09 2021

Clerk, U. S. District Court  
Eastern District of Tennessee  
At Chattanooga

JONATHAN D. FROST, SOLE  
SHAREHOLDER OF JD MANAGEMENT,  
INC., AS MEMBER MANAGER OF JD  
FROST & COMPANY, PLLC,

*Petitioner,*

v.

UNITED STATES OF AMERICA,

*Respondent.*

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Civil Action No.:

1:21-mc-11  
McDonough / Lee

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PETITION OF JONATHAN D. FROST, SOLE SHAREHOLDER OF JD  
MANAGEMENT, INC., AS MEMBER MANAGER OF  
JD FROST & COMPANY, PLLC, TO QUASH IRS SUMMONSES

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Petitioner, Jonathan D. Frost, Sole Shareholder of JD Management, Inc., as Member Manager of JD Frost & Company, PLLC ("JD Frost"), by and through counsel and pursuant to 26 U.S.C. § § 7609(b)(2) and (h) hereby petitions this Court for an order quashing three Internal Revenue Service ("IRS") summonses issued to JD Frost on March 19, 2021, regarding Eagle Mountain View, LLC, English Mountain View, LLC, and Carver Mountain Reserve, LLC.

On the face of the summonses, the IRS requests information for the tax period ended December 31, 2016. However, Attachment B to the summons is more expansive and seeks information from December 31, 2015 to January 1, 2018. The summonses are overly broad and unduly burdensome to Mr. Frost. Contemporaneously, the IRS delivered written instructions inconsistent with the language of the summonses. Specifically, the dates of appearance at the Uptain Road office and the dates of production of the request for documents.

Internal Revenue Service  
Attn: Yan Shu Zhao, Internal Revenue Agent  
2888 Woodcock Blvd.  
Atlanta, GA 30341

Internal Revenue Service  
Andrew S. Breig, Manager  
2888 Woodcock Blvd.  
Atlanta, GA 30341

Kerry Mock  
11175 Cicero Drive, Suite 100  
Alpharetta, GA 30022

By: 

John Konvalinka, Esq.

WHEREFORE, JD Frost requests the Court enter an order quashing the summonses.

This the 8<sup>th</sup> day of April, 2021.

Respectfully submitted,

GRANT, KONVALINKA & HARRISON, P.C.

By: 

John P. Konvalinka, BPR No. 001780

Hollie A. Floberg, BPR No. 035132

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### **CERTIFICATE OF SERVICE**

I hereby certify that on April 8, 2021, this pleading was served via U.S. mail first class upon the following persons:

United States of America  
c/o U.S. Attorney General  
U.S. Department of Justice  
950 Pennsylvania Avenue NW  
Washington, DC 20530

United States of America  
c/o U.S. Attorney's Office  
110 9<sup>th</sup> Avenue S. Suite A961  
Nashville, TN 37203

Eagle Mountain View, LLC  
English Mountain View, LLC  
Carver Mountain Reserve, LLC  
Bondurant, Mixson & Elmore, LLP  
c/o Jason J. Carter, Esq.  
Amanda D. Bradley  
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